IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 17 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMM. OF C.EX. & CUSTOMS
Versus
VEE PEE TEX

Appearance:
1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 17 of 2001
MR ASIM J PANDYA for Petitioner No. 1
NOTICE NOT RECD BACK for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 18/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

Rule. Service of rule is waived by learned Advocate Mr.Y.S.Rajput for the respondent.

We have heard learned Advocates and in our opinion the following substantial question of law arises:

"Considering the facts and circumstances of this case where levy of penalty by Central Excise Act,1944 was unlawful when Section - 3 of the Additional Duties Act is expressive enough to make all provisions of Central Excise Act and Rules applicable if there are any relation to the Levy and collection of the duty of Excise."

The CEGAT, Mumbai is directed to submit a statement of case to this Court. Rule made absolute with no order as to costs.

Sd/- Sd/-
(A.R.Dave, J) (D.A.Mehta,J)

m.m.bhatt